

## **EXHIBIT E4**

**EXHIBIT E4**

USA Commercial Mortgage Company, et al.  
Cash Flow Model/Analyses  
April 13, 2006 through March 12, 2007

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
<b>April 13, 2006 through April 30, 2006</b>					
Reed, James	04/22/06	Update cash forecast.	1.4	\$ 430.00	\$ 602.00
Kehl, Monty	04/27/06	Review draft 13 week cash flow.	0.9	620.00	558.00
<b>Total Cash Flow Model/Analyses</b>			<b>2.3</b>		<b>\$ 1,160.00</b>
<b>May 1, 2006 through May 31, 2006</b>					
Kehl, Monty	05/01/06	Review draft of 13 week cash flow.	0.4	\$ 620.00	\$ 248.00
Kehl, Monty	05/01/06	Additional review of and direct changes to 13 week cash flow.	1.4	620.00	868.00
Reed, James	05/01/06	Meet with R. Hilson (USACM) to review line items of cash forecast, discuss additional cash disbursements and evaluate post-bankruptcy reductions in expenses.	1.0	430.00	430.00
Reed, James	05/01/06	Adjust and update cash forecast.	2.0	430.00	860.00
Reed, James	05/01/06	Review cash forecast.	1.0	430.00	430.00
Reed, James	05/01/06	Meet with Company management to discuss management fees charged by USA Capital Realty to the two funds.	1.0	430.00	430.00
Reed, James	05/01/06	Create Interest Paid - Interest Received Schedule.	2.0	430.00	860.00
Smith, Susan	05/01/06	Review and comment on cash budget.	0.7	590.00	413.00
Reed, James	05/02/06	Meet with A. Jarvis (RQN) to discuss changes to the cash flow forecast due to recent evaluations of service agreement contracts.	1.0	430.00	430.00
Reed, James	05/02/06	Continue to adjust and update cash forecast.	2.1	430.00	903.00
Reed, James	05/02/06	Continue to adjust and update cash forecast.	1.9	430.00	817.00
Kehl, Monty	05/03/06	Participate in meeting with R. Hilson (USACM) to discuss and review wire payments made by Commercial Mortgage in March 06; assemble, analyze and summarize supporting information.	2.4	620.00	1,488.00
Reed, James	05/04/06	Create template for daily cash account summary and meet with Company to implement.	2.0	430.00	860.00
Kehl, Monty	05/08/06	Review and discuss 13 week cash forecast with R. Hilson (USACM).	1.1	620.00	682.00
Reed, James	05/08/06	Meet with R. Hilson (USACM) to confirm specific nonrecurring line items on cash forecast.	1.0	430.00	430.00
Reed, James	05/08/06	Meet with V. Loob (USACM) to collect data related to Company health and savings plan.	1.0	430.00	430.00
Reed, James	05/11/06	Begin to evaluate bankruptcy tracking system for all cash receipts.	2.0	430.00	860.00
Reed, James	05/17/06	Meet with R. Hilson and M. Olson (both USACM) to review cash outlays and budget.	1.0	430.00	430.00
Reed, James	05/17/06	Confirm that certain payments meet bankruptcy guidelines.	0.5	430.00	215.00
Reed, James	05/17/06	Continue to develop financial model related to historical information.	3.5	430.00	1,505.00
Reed, James	05/19/06	Meet with Controller to discuss cash receipts tracking process.	1.0	430.00	430.00
Kehl, Monty	05/22/06	Meet with R. Hilson (USACM) to discuss actual weekly cash flows.	0.7	620.00	434.00
Reed, James	05/23/06	Meet with R. Hilson and M. Olson (both USACM) to review cash budget.	2.0	430.00	860.00
Reed, James	05/24/06	Meet with CEO and CFO to review week's cash outlays.	1.0	430.00	430.00
Reed, James	05/31/06	Meet with CEO and CFO to review week's cash outlays.	1.0	430.00	430.00
Reed, James	05/31/06	Review and analyze cash budget.	1.0	430.00	430.00
Reed, James	05/31/06	Update cash forecast.	3.8	430.00	1,634.00
Reed, James	05/31/06	Review and check accuracy of cash forecast.	2.5	430.00	1,075.00
Reed, James	05/31/06	Discuss cash forecast with Company management.	2.5	430.00	1,075.00
<b>Total Cash Flow Model/Analyses</b>			<b>44.5</b>		<b>\$ 20,387.00</b>
<b>June 1, 2006 through June 30, 2006</b>					
Reed, James	06/01/06	Meet with CFO to discuss cash forecast.	1.8	\$ 430.00	\$ 774.00
Reed, James	06/01/06	Develop updated cash forecast plan for review with M. Kehl (MFIM).	1.8	430.00	774.00
Reed, James	06/01/06	Update cash forecast.	3.9	430.00	1,677.00
Kehl, Monty	06/02/06	Provide comments and revisions to weekly cash budget.	1.8	620.00	1,116.00
Reed, James	06/02/06	Update cash forecast.	2.5	430.00	1,075.00
Reed, James	06/02/06	Perform calculation of interest due CMC.	3.0	430.00	1,290.00
Reed, James	06/02/06	Meet with S. Smith (MFIM) to review budget for noticing agent.	1.0	430.00	430.00
Allison, Tom	06/03/06	Meet with J. Reed (MFIM) and A. Jarvis (RQN) to review the cash forecast.	2.0	650.00	1,300.00
Kehl, Monty	06/03/06	Analyze and provide revisions to draft 13 week cash budget.	1.6	620.00	992.00

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April 13, 2006 through March 12, 2007

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Reed, James	06/03/06	Meet with T. Allison (MFIM) and A. Jarvis (RQN) to review the cash forecast.	2.0	430.00	860.00
Reed, James	06/03/06	Update cash forecast.	2.0	430.00	860.00
Allison, Tom	06/04/06	Review revised 13 week cash budget with M. Kehl (MFIM).	0.7	650.00	455.00
Kehl, Monty	06/04/06	Analyze and provide revisions to draft 13 week cash budget.	1.0	620.00	620.00
Kehl, Monty	06/04/06	Review revised 13 week cash budget with T. Allison (MFIM).	0.7	620.00	434.00
Reed, James	06/04/06	Format cash forecast related to changes.	2.0	430.00	860.00
Reed, James	06/04/06	Update cash forecast.	3.5	430.00	1,505.00
Reed, James	06/04/06	Meet with M. Kehl and T. Allison (both MFIM) to review cash forecast.	0.7	430.00	301.00
Kehl, Monty	06/05/06	Provide final revisions to 13 week cash budget.	1.0	620.00	620.00
Reed, James	06/05/06	Meet with M. Kehl (MFIM) to review cash budget and receive revisions.	2.0	430.00	860.00
Reed, James	06/06/06	Update assumptions for cash budget.	2.5	430.00	1,075.00
Reed, James	06/06/06	Update format for cash budget.	2.0	430.00	860.00
Reed, James	06/14/06	Meet with CEO and CFO to review week's cash outlays.	1.0	430.00	430.00
Kehl, Monty	06/20/06	Review and provide revisions to update for weekly cash flow budget.	2.7	620.00	1,674.00
Reed, James	06/20/06	Review forecast model for Court.	3.0	430.00	1,290.00
Reed, James	06/23/06	Meet with Company CFO to review actuals to forecast.	2.0	430.00	860.00
Kehl, Monty	06/26/06	Research and provide information to direct investor regarding cash flows.	1.7	620.00	1,054.00
Reed, James	06/29/06	Meet with company management to review weekly expenses.	2.5	430.00	1,075.00
<b>Total Cash Flow Model/Analyses</b>			<b>52.4</b>		<b>\$ 25,121.00</b>

**July 1, 2006 through July 31, 2006**

Reed, James	07/03/06	Review and update cash forecast.	3.5	\$ 430.00	\$ 1,505.00
Nugent, James	07/07/06	Analyze cash management procedures motions and 13-week cash flow forecast for the Debtors.	0.6	620.00	372.00
Nugent, James	07/09/06	Analyze cash management procedures motions and 13-week cash flow forecast for the Debtors.	1.2	620.00	744.00
Reed, James	07/09/06	Review and update cash forecast.	2.0	430.00	860.00
Nugent, James	07/10/06	Analyze cash management procedures motions and 13-week cash flow forecast for the Debtors.	0.8	620.00	496.00
Reed, James	07/10/06	Review and update recovery analysis.	3.2	430.00	1,376.00
Nugent, James	07/11/06	Analyze cash flow forecast and receipts data and reports available from the Debtors to determine information available to prepare responses to Committee and their advisors.	0.7	620.00	434.00
Reed, James	07/11/06	Review and update monthly model template.	3.5	430.00	1,505.00
Nugent, James	07/12/06	Analyze summary of cash receipts to identify data reported on a weekly basis.	0.3	620.00	186.00
Nugent, James	07/12/06	Summarize format for reporting weekly cash flow receipts based on requests from Committee advisors.	0.3	620.00	186.00
Nugent, James	07/12/06	Analyze Debtors' cash flow forecast.	0.6	620.00	372.00
Reed, James	07/12/06	Review and update monthly model template.	3.5	430.00	1,505.00
Kehl, Monty	07/17/06	Draft and provide revisions to updated weekly cash forecast.	1.9	620.00	1,178.00
Kehl, Monty	07/17/06	Organize meeting to review draft of updated weekly cash forecast.	0.3	620.00	186.00
Nugent, James	07/17/06	Analyze payroll data and forecasted bi-weekly cash flow based on current active employees and compensation levels and alternative assumptions.	0.8	620.00	496.00
Reed, James	07/17/06	Review and update cash forecast.	3.5	430.00	1,505.00
Atkinson, James	07/18/06	Preparation and review of 13 week cash flow forecast.	2.7	650.00	1,755.00
Reed, James	07/18/06	Review updates related to structure of cash forecast.	1.0	430.00	430.00
Reed, James	07/18/06	Review and update cash forecast.	3.5	430.00	1,505.00
Allison, Tom	07/19/06	Discuss updated cash flow forecast for cash collateral with Debtors' counsel and MFIM Team.	0.8	650.00	520.00
Atkinson, James	07/19/06	Preparation of 13 week cash flow forecast.	1.2	650.00	780.00
Kehl, Monty	07/19/06	Lead meeting to review draft of updated weekly cash forecast.	0.9	620.00	558.00
Kehl, Monty	07/19/06	Analyze and provide final revisions to updated weekly cash forecast.	2.1	620.00	1,302.00
Nugent, James	07/19/06	Analyze updated cash flow forecast for cash collateral filing.	0.5	620.00	310.00
Nugent, James	07/19/06	Discuss updated cash flow forecast for cash collateral with Debtors' counsel, T. Allison (MFIM) and MFIM Team.	0.8	620.00	496.00
Reed, James	07/19/06	Meet with Company to review payables.	1.0	430.00	430.00

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April 13, 2006 through March 12, 2007

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Atkinson, James	07/20/06	Analysis of weekly cash flow forecast.	3.1	650.00	2,015.00
Nugent, James	07/20/06	Analyze operating expenses and payroll data for active employees for discussion with CRO.	0.6	620.00	372.00
Nugent, James	07/21/06	Analyze the Debtors' 13-week cash flow forecast.	0.3	620.00	186.00
Nugent, James	07/24/06	Discuss payroll data information needs with R. Hilson (USACM).	0.2	620.00	124.00
Nugent, James	07/24/06	Analyze projected bi-weekly disbursement for payroll based on current payroll data for active employees and compensation level and alternatives.	1.1	620.00	682.00
Nugent, James	07/24/06	Analyze weekly cash flow forecast through October 2006.	1.2	620.00	744.00
Allison, Tom	07/26/06	Discuss cash flow forecast and payroll data with J. Nugent (MFIM).	0.2	650.00	130.00
Haftl, Michael	07/26/06	Review draft budget.	0.4	530.00	212.00
Nugent, James	07/26/06	Analyze operating expenses and payroll data for active employees for discussion with the CRO.	0.6	620.00	372.00
Nugent, James	07/26/06	Discuss cash flow forecast and payroll data with T. Allison (MFIM).	0.2	620.00	124.00
Nugent, James	07/26/06	Discuss operating expenses and payroll data with R. Hilson (USACM).	0.4	620.00	248.00
Kehl, Monty	07/31/06	Direct and initiate revisions to weekly cash budget with J. Reed (MFIM).	0.4	620.00	248.00
Reed, James	07/31/06	Review and update cash forecast.	3.5	430.00	1,505.00
<b>Total Cash Flow Model/Analyses</b>			<b>53.4</b>		<b>\$ 27,954.00</b>

**August 1, 2006 through August 31, 2006**

Kehl, Monty	08/01/06	Compose list of revisions to be made to cash forecast and distribute list.	1.1	\$ 620.00	\$ 682.00
Nugent, James	08/01/06	Analyze Debtors' 13-week cash flow forecast, bi-weekly payroll data, and implications on cash flow for changes in payroll.	0.4	620.00	248.00
Reed, James	08/01/06	Review and update cash flow forecast.	2.5	430.00	1,075.00
Allison, Tom	08/02/06	Discuss Debtors' 13-week cash flow forecast and bi-weekly payroll data with A. Jarvis (RQN) and J. Nugent (MFIM).	0.3	650.00	195.00
Kehl, Monty	08/02/06	Study and provide revisions to weekly cash flow forecast.	2.1	620.00	1,302.00
Nugent, James	08/02/06	Analyze Debtors' 13-week cash flow forecast, bi-weekly payroll data, and implications on cash flow for changes in payroll.	0.3	620.00	186.00
Nugent, James	08/02/06	Discuss Debtors' 13-week cash flow forecast and bi-weekly payroll data with A. Jarvis (RQN) and T. Allison (MFIM).	0.3	620.00	186.00
Reed, James	08/02/06	Review and update cash flow forecast.	1.5	430.00	645.00
Atkinson, James	08/03/06	Review cash flow forecast for week of July 3.	1.2	650.00	780.00
Nugent, James	08/03/06	Analyze Debtors' 13-week cash flow forecast, payroll analyses for various scenarios, and bi-weekly payroll data.	1.8	620.00	1,116.00
Nugent, James	08/03/06	Draft and issue summary of cash flow forecast and related payroll cash flow analyses to Debtors' counsel.	0.8	620.00	496.00
Nugent, James	08/05/06	Analyze Debtors' cash flow forecast to identify liquidity need for collection of loans and case for discussion with Committees at next meeting.	0.5	620.00	310.00
Reed, James	08/05/06	Review and update cash flow forecast.	3.5	430.00	1,505.00
Nugent, James	08/06/06	Analyze Debtors' cash flow forecast to identify liquidity need for collection of loans and case for discussion with Committees at next meeting.	0.4	620.00	248.00
Atkinson, James	08/17/06	Analyze Debtors' cash flow forecast.	0.5	650.00	325.00
Atkinson, James	08/22/06	Analyze cash flow forecast for USA Commercial Mortgage.	0.4	650.00	260.00
<b>Total Cash Flow Model/Analyses</b>			<b>17.6</b>		<b>\$ 9,559.00</b>

**September 1, 2006 through September 30, 2006**

Oriti, Joseph	09/12/06	Analyze September 8, 2006 Weekly Loan Collections for the Committee and for publication.	1.9	\$ 330.00	\$ 627.00
Atkinson, James	09/27/06	Analysis of changes in pro forma cash balances in USACM from changes in timing of loan payoffs.	1.4	650.00	910.00
Atkinson, James	09/27/06	Analysis related to updating cash flow projections for remainder of case.	0.8	650.00	520.00
Haftl, Michael	09/27/06	Review cash flow forecast methodology and provide comments.	2.1	530.00	1,113.00
Oriti, Joseph	09/27/06	Analyze loan portfolio summary and statistics analysis to amend USA Commercial Mortgage Cash Flow Analysis.	3.2	330.00	1,056.00

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USA Commercial Mortgage Company, et al.  
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April 13, 2006 through March 12, 2007

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Oriti, Joseph	09/27/06	Analyze USA Commercial Mortgage Cash Flow analysis to amend USA Commercial Mortgage Cash Flow Scenario Analysis.	3.1	330.00	1,023.00
Haftl, Michael	09/28/06	Update worse case cash flow scenario.	1.1	530.00	583.00
Haftl, Michael	09/28/06	Update worse cash flow for prepaid interest.	0.3	530.00	159.00
Oriti, Joseph	09/28/06	Draft and analyze cash flow forecast for projected service fees through December 31, 2006.	2.0	330.00	660.00
Oriti, Joseph	09/28/06	Draft and analyze cash flow forecast for projected interest through December 31, 2006.	2.2	330.00	726.00
Oriti, Joseph	09/28/06	Draft and analyze cash flow forecast for projected prepaid interest payoff through December 31, 2006.	2.1	330.00	693.00
Oriti, Joseph	09/28/06	Draft and analyze cash flow forecast for projected principal payoff through December 31, 2006.	1.8	330.00	594.00
Oriti, Joseph	09/28/06	Draft and analyze cash flow forecast for projected late, origination, extension, exit fees through December 31, 2006.	1.9	330.00	627.00
Reed, James	09/28/06	Update Cash flow forecast.	2.0	430.00	860.00
Haftl, Michael	09/29/06	Review cash flow forecast methodology and provide comments.	0.7	530.00	371.00
Oriti, Joseph	09/29/06	Amend cash flow forecast and projections analysis through December 31, 2006.	1.9	330.00	627.00
<b>Total Cash Flow Model/Analyses</b>			<b>28.5</b>	<b>\$</b>	<b>11,149.00</b>

**October 1, 2006 through October 31 2006**

Oriti, Joseph	10/01/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through December 31, 2006.	3.9	\$ 330.00	\$ 1,287.00
Oriti, Joseph	10/01/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through December 31, 2006.	2.1	330.00	693.00
Oriti, Joseph	10/01/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through December 31, 2006.	1.5	330.00	495.00
Reed, James	10/01/06	Update cash flow forecast.	2.1	430.00	903.00
Fasel, Bill	10/02/06	Review updated USA Capital cash flow forecasts.	0.7	620.00	434.00
Oriti, Joseph	10/03/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through December 31, 2006.	3.7	330.00	1,221.00
Oriti, Joseph	10/03/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through December 31, 2006.	2.4	330.00	792.00
Oriti, Joseph	10/03/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through December 31, 2006.	2.1	330.00	693.00
Reed, James	10/03/06	Update and revise cash flow model.	3.0	430.00	1,290.00
Haftl, Michael	10/04/06	Review status of loan collections for use in cash flow forecast.	0.9	530.00	477.00
Haftl, Michael	10/04/06	Review cash flow forecast for all Debtors.	1.1	530.00	583.00
Oriti, Joseph	10/04/06	Update and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest collected for specific loans in September 30, 2006 per the weekly collections report.	2.1	330.00	693.00
Oriti, Joseph	10/04/06	Update and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans in September 30, 2006 per the weekly collections report.	1.2	330.00	396.00
Oriti, Joseph	10/04/06	Update and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans in September 30, 2006 per the weekly collections report.	1.0	330.00	330.00
Oriti, Joseph	10/05/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through December 31, 2006.	2.2	330.00	726.00
Oriti, Joseph	10/05/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through December 31, 2006.	1.7	330.00	561.00
Oriti, Joseph	10/05/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through December 31, 2006.	1.3	330.00	429.00

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April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Reed, James	10/05/06	Review and edit Cash Management Order.	1.0	430.00	430.00
Reed, James	10/05/06	Review and update cash flow forecast.	1.0	430.00	430.00
Atkinson, James	10/06/06	Preparation of draft cash budget for MFIM professional fees.	1.1	650.00	715.00
Atkinson, James	10/06/06	Preparation of cash and accounting management reporting system and model.	0.8	650.00	520.00
Fasel, Bill	10/06/06	Review updated USA Capital cash flow forecasts.	1.1	620.00	682.00
Oriti, Joseph	10/06/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through January 31, 2006.	2.8	330.00	924.00
Oriti, Joseph	10/06/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through January 31, 2006.	1.9	330.00	627.00
Oriti, Joseph	10/06/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through January 31, 2006.	1.7	330.00	561.00
Atkinson, James	10/07/06	Prepare cash and accounting management reporting system and model.	2.1	650.00	1,365.00
Haftl, Michael	10/09/06	Review loan cash flow model revisions.	0.6	530.00	318.00
Reed, James	10/09/06	Prepare and provide cash flow information to Company Management.	0.5	430.00	215.00
Reed, James	10/09/06	Review and update of cash flow forecast.	2.0	430.00	860.00
Atkinson, James	10/10/06	Review draft MFIM weekly professional fees and expenses estimate for inclusion in motion to use cash.	0.7	650.00	455.00
Oriti, Joseph	10/10/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through January 31, 2006.	2.2	330.00	726.00
Oriti, Joseph	10/10/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through January 31, 2006.	1.6	330.00	528.00
Oriti, Joseph	10/10/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through January 31, 2006.	1.4	330.00	462.00
Atkinson, James	10/11/06	Prepare cash budget for Debtors pursuant to motion.	1.7	650.00	1,105.00
Reed, James	10/11/06	Review and update cash flow forecast.	3.0	430.00	1,290.00
Atkinson, James	10/12/06	Analysis of MFIM professional fee estimates by Debtor by workstream.	2.1	650.00	1,365.00
Oriti, Joseph	10/12/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through January 31, 2006.	2.1	330.00	693.00
Oriti, Joseph	10/12/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through January 31, 2006.	1.7	330.00	561.00
Oriti, Joseph	10/12/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through January 31, 2006.	1.6	330.00	528.00
Haftl, Michael	10/13/06	Review revision to cash flow model and loan payoff summary.	3.1	530.00	1,643.00
Oriti, Joseph	10/13/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through January 31, 2006.	2.5	330.00	825.00
Oriti, Joseph	10/13/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through January 31, 2006.	1.8	330.00	594.00
Oriti, Joseph	10/13/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through January 31, 2006.	2.0	330.00	660.00
Oriti, Joseph	10/13/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest estimated to be collected for specific loans by month through January 31, 2006 per Debtor's ownership percentage.	1.9	330.00	627.00
Oriti, Joseph	10/13/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through January 31, 2006 per Debtor's ownership percentage.	1.8	330.00	594.00
Reed, James	10/13/06	Review and update cash flow forecast.	3.5	430.00	1,505.00

**EXHIBIT E4**

USA Commercial Mortgage Company, et al.  
Cash Flow Model/Analyses  
April 13, 2006 through March 12, 2007

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Atkinson, James	10/15/06	Review financial model and draft cash flow assumptions/ projections for Commercial Mortgage.	3.4	650.00	2,210.00
Atkinson, James	10/16/06	Review cash flow model and assumptions underlying USA Commercial Mortgage cash flow forecast through January 07.	2.5	650.00	1,625.00
Oriti, Joseph	10/16/06	Analyze and amend MFIM reallocation of professional fees for case cumulative and projected fees through January 31, 2007 by categories for high, adjusted, and average scenarios for incorporation into cash flow forecast to be filed on October 20, 2006.	2.9	330.00	957.00
Reed, James	10/16/06	Review Fee Estimate Reports.	1.4	430.00	602.00
Reed, James	10/16/06	Review and update cash flow forecast.	2.0	430.00	860.00
Atkinson, James	10/17/06	Review draft cash budget for First Trust Deed Fund.	0.9	650.00	585.00
Atkinson, James	10/17/06	Review draft cash budget for Diversified Trust Deed Fund.	0.7	650.00	455.00
Reed, James	10/17/06	Review and adjust cash flow model with respect to fee allocation issues.	1.2	430.00	516.00
Reed, James	10/17/06	Update cash flow forecast.	1.9	430.00	817.00
Atkinson, James	10/18/06	Participate in call with MFIM Counsel regarding draft cash flow forecast for Commercial Mortgage and assumptions.	1.2	650.00	780.00
Reed, James	10/18/06	Update cash flow forecast.	2.5	430.00	1,075.00
Haftl, Michael	10/19/06	Prepare fee coverage analysis.	0.7	530.00	371.00
Reed, James	10/19/06	Collect data concerning employee retention plan.	0.7	430.00	301.00
Reed, James	10/19/06	Review and update of cash flow forecast.	2.1	430.00	903.00
Atkinson, James	10/20/06	Participate in call with Debtors' Counsel to finalize cash flow forecast.	0.8	650.00	520.00
Reed, James	10/20/06	Review and update cash flow forecast.	2.8	430.00	1,204.00
Haftl, Michael	10/24/06	Update fee recovery analysis.	0.8	530.00	424.00
Oriti, Joseph	10/24/06	Analyze and amend total estimated fees waived or deferred analysis based upon total fees outstanding and management's best estimated of projected and negotiated assumptions through January 31, 2007.	1.9	330.00	627.00
Atkinson, James	10/25/06	Review financial model and draft cash flow assumptions/ projections for Commercial Mortgage.	3.2	650.00	2,080.00
Haftl, Michael	10/26/06	Review fee application summary for cash flow.	0.3	530.00	159.00
Oriti, Joseph	10/26/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of interest, service fees, and prepaid interest estimated to be collected for specific loans by month through January 31, 2006.	1.3	330.00	429.00
Oriti, Joseph	10/26/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of principal estimated to be collected for specific loans by month through January 31, 2006.	0.9	330.00	297.00
Oriti, Joseph	10/26/06	Analyze and amend USA Commercial Mortgage cash flow forecast to reflect amount of other fees estimated to be collected for specific loans by month through January 31, 2006.	0.8	330.00	264.00
Koe, Robert	10/30/06	Review cash flow status of paying fees and monies available to Unsecured Creditors.	1.0	650.00	650.00
Oriti, Joseph	10/30/06	Amend USA Commercial Mortgage cash flow forecast estimated collections by loan analysis per the October 27, 2006 weekly collections report.	2.1	330.00	693.00
Reed, James	10/31/06	Review current status of problem loan list.	1.5	430.00	645.00
<b>Total Cash Flow Model/Analyses</b>			<b>125.8</b>		<b>\$ 53,860.00</b>

**November 1, 2006 through November 30, 2006**

Atkinson, James	11/02/06	Analysis of Commercial Mortgage current and forecasted cash position and estimation of amounts available to pay professional fees and expenses.	1.6	\$ 650.00	\$ 1,040.00
<b>Total Cash Flow Model/Analyses</b>			<b>1.6</b>		<b>\$ 1,040.00</b>

**January 1, 2007 through January 31, 2007**

Atkinson, James	01/19/07	Review cash budget filed for period ending February 4, 2007.	0.4	\$ 650.00	\$ 260.00
Haftl, Michael	01/19/07	Review prior budget and analyze steps necessary to update cash budget.	0.3	530.00	159.00
Haftl, Michael	01/22/07	Review cash budget assumptions.	0.9	530.00	477.00
Reed, James	01/22/07	Review and update cash flow forecast.	2.3	430.00	989.00

**EXHIBIT E4**

USA Commercial Mortgage Company, et al.  
Cash Flow Model/Analyses  
April 13, 2006 through March 12, 2007

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Reed, James	01/23/07	Review monthly cash flow and cash burn.	1.5	430.00	645.00
Reed, James	01/29/07	Review cash budget and cash burn.	1.5	430.00	645.00
<b>Total Cash Flow Model/Analyses</b>			<b>6.9</b>		<b>\$ 3,175.00</b>
<b>Total Hours and Fees for Cash Flow Model/Analyses from April 13, 2006 through March 12, 2007</b>			<b>333.0</b>		<b>\$ 153,405.00</b>
USA Commercial Mortgage Company			50%	\$	76,702.50
USA Capital Diversified Trust Deed Fund, LLC			20%	\$	30,681.00
USA Capital First Trust Deed Fund, LLC			20%	\$	30,681.00
USA Capital Realty Advisors, LLC			5%	\$	7,670.25
USA Securities, LLC			5%	\$	7,670.25
				\$	153,405.00
USA Commercial Mortgage Company			50%		166.5
USA Capital Diversified Trust Deed Fund, LLC			20%		66.6
USA Capital First Trust Deed Fund, LLC			20%		66.6
USA Capital Realty Advisors, LLC			5%		16.7
USA Securities, LLC			5%		16.7
					333.0